

**County of Chesterfield, Virginia  
Statement of Activities  
For the Year Ended June 30, 2002**

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		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets					Total Reporting Entity	
		Operating		Capital	Primary Government			Component Units			
Functions/Programs	Expenses	Charges for Services	Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	School Board	Health Center Commission		
Primary government											
Governmental activities											
General government	\$ 32,479,929	\$ 8,726,528	\$ 1,317,877	\$ 57,613	\$ (22,377,911)	\$ -	\$ (22,377,911)	\$ -	\$ -	\$ (22,377,911)	
Administration of justice	10,075,422	1,399,334	6,021,158	-	(2,654,930)	-	(2,654,930)	-	-	(2,654,930)	
Public safety	96,084,504	7,516,390	9,877,352	5,000	(78,685,762)	-	(78,685,762)	-	-	(78,685,762)	
Public works	18,990,761	5,445,211	2,029,567	1,403,763	(10,112,220)	-	(10,112,220)	-	-	(10,112,220)	
Health and welfare	52,936,782	12,019,213	25,614,558	31,160	(15,271,851)	-	(15,271,851)	-	-	(15,271,851)	
Parks, recreation and cultural	17,534,596	4,297,593	736,848	2,326,900	(10,173,255)	-	(10,173,255)	-	-	(10,173,255)	
Education - School Board	238,248,940	-	34,637,480	-	(203,611,460)	-	(203,611,460)	-	-	(203,611,460)	
Community development	10,760,008	1,012,350	1,728,920	-	(8,018,738)	-	(8,018,738)	-	-	(8,018,738)	
Interest on long-term debt	18,138,041	-	-	-	(18,138,041)	-	(18,138,041)	-	-	(18,138,041)	
Total governmental activities	495,248,983	40,416,619	81,963,760	3,824,436	(369,044,168)	-	(369,044,168)	-	-	(369,044,168)	
Business-type activities											
Airport	1,083,672	513,185	-	339,134	-	(231,353)	(231,353)	-	-	(231,353)	
Water	22,734,705	23,218,250	-	14,955,666	-	15,439,211	15,439,211	-	-	15,439,211	
Wastewater	23,347,670	21,974,731	-	10,405,706	-	9,032,767	9,032,767	-	-	9,032,767	
Total business-type activities	47,166,047	45,706,166	-	25,700,506	-	24,240,625	24,240,625	-	-	24,240,625	
Total primary government	\$ 542,415,030	\$ 86,122,785	\$ 81,963,760	\$ 29,524,942	(369,044,168)	24,240,625	(344,803,543)	-	-	(344,803,543)	
Component units											
School Board	\$ 428,579,077	\$ 13,241,623	\$ 49,732,072	\$ 1,531,489	-	-	-	(364,073,893)	-	(364,073,893)	
Health Center Commission	14,576,031	13,057,251	240,422	-	-	-	-	-	(1,278,358)	(1,278,358)	
Total component units	\$ 443,155,108	\$ 26,298,874	\$ 49,972,494	\$ 1,531,489	-	-	-	(364,073,893)	(1,278,358)	(365,352,251)	
General revenues:											
Taxes:											
Property taxes, levied for general purposes					210,628,875	-	210,628,875	-	-	210,628,875	
Public service taxes					12,532,004	-	12,532,004	-	-	12,532,004	
Other					73,933,227	-	73,933,227	-	-	73,933,227	
Payment from School Board					92,264,494	-	92,264,494	-	-	92,264,494	
Payment from County of Chesterfield					-	-	-	228,281,896	1,838,609	230,120,505	
Grants and contributions not restricted to specific programs					46,460,335	-	46,460,335	98,694,673	1,607	145,156,615	
Investment earnings					3,002,219	4,313,028	7,315,247	1,122,074	138,393	8,575,714	
Miscellaneous					174,812	-	174,812	195,659	-	370,471	
Special item - gain on sale of industrial park land					1,163,873	-	1,163,873	-	-	1,163,873	
Transfers					1,032,776	(1,032,776)	-	-	-	-	
Total general revenues, special item and transfers					441,192,615	3,280,252	444,472,867	328,294,302	1,978,609	774,745,778	
Change in net assets					72,148,447	27,520,877	99,669,324	(35,779,591)	700,251	64,589,984	
Net assets-July 1, 2001					310,642,715	547,468,959	858,111,674	63,610,185	7,389,687	929,111,546	
Net assets-June 30, 2002					\$ 382,791,162	\$ 574,989,836	\$ 957,780,998	\$ 27,830,594	\$ 8,089,938	\$ 993,701,530	

The accompanying notes are an integral part of the financial statements.